

		FOR OHF USE					

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**2003**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF PUBLIC AID**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2003)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0025403</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																									
<b>Facility Name:</b> <u>Carlton At The Lake</u>		<b>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</b>																									
<b>Address:</b> <u>725 W. Montrose Ave</u> <u>Chicago</u> <u>60613</u> Number City Zip Code		<b>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</b>																									
<b>County:</b> <u>Cook</u>		<b>Officer or Administrator of Provider</b> (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____																									
<b>Telephone Number:</b> <u>(773) 929-1700</u> <b>Fax #</b> <u>(773) 929-3066</u>		<b>Paid Preparer</b> (Signed) _____ (Date) _____ (Print Name and Title) <u>Noshir R. Daruwalla, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg &amp; Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> <b>Fax #</b> <u>(847) 236-1155</u>																									
<b>IDPA ID Number:</b> <u>363075919001</u>		<b>MAIL TO: OFFICE OF HEALTH FINANCE</b> <b>ILLINOIS DEPARTMENT OF PUBLIC AID</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b> <b>Phone # (217) 782-1630</b>																									
<b>Date of Initial License for Current Owners:</b> <u>07/31/80</u>																											
<b>Type of Ownership:</b> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>		<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input checked="" type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																									
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	<input checked="" type="checkbox"/> "Sub-S" Corp.																										
	<input type="checkbox"/> Limited Liability Co.																										
	<input type="checkbox"/> Trust																										
	<input type="checkbox"/> Other _____																										
<b>In the event there are further questions about this report, please contact:</b> <b>Name:</b> <u>Steve Lavenda</u> <b>Telephone Number:</b> <u>(847) 236 - 1111</u>																											

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 2

Facility Name & ID Number Carlton At The Lake# 0025403 Report Period Beginning: 01/01/03 Ending: 12/31/03

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>244</u>	Skilled (SNF)	<u>244</u>	<u>89,060</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>244</u>	TOTALS	<u>244</u>	<u>89,060</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>61,626</u>	<u>7,340</u>	<u>3,723</u>	<u>72,689</u>	8
9	SNF/PED					9
10	ICF	<u>8,181</u>	<u>1,025</u>		<u>9,206</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>69,807</u>	<u>8,365</u>	<u>3,723</u>	<u>81,895</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 91.95%

D. How many bed-hold days during this year were paid by Public Aid?

91 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)N/A

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 08/01/80

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 08/01/80 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter numberof beds certified 24 and days of care provided 3,723Medicare Intermediary Mutual of Omaha

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

\* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number

Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	325,842	137,377	14,600	477,819		477,819	4,139	481,958		1
2	Food Purchase		456,773		456,773	(68,766)	388,007	(465)	387,542		2
3	Housekeeping		32,895	282,012	314,907		314,907	11,849	326,756		3
4	Laundry		30,191	120,862	151,053		151,053		151,053		4
5	Heat and Other Utilities			197,099	197,099		197,099	3,574	200,673		5
6	Maintenance	64,675	17,930	151,903	234,508		234,508	(10,074)	224,434		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	390,517	675,166	766,476	1,832,159	(68,766)	1,763,393	9,023	1,772,416		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			26,400	26,400		26,400		26,400		9
10	Nursing and Medical Records	2,568,908	243,334	25,485	2,837,727		2,837,727		2,837,727		10
10a	Therapy	114,131	2,700	32,208	149,039		149,039		149,039		10a
11	Activities	126,470	48,311	5,698	180,479		180,479		180,479		11
12	Social Services	45,824		6,183	52,007		52,007		52,007		12
13	Nurse Aide Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	2,855,333	294,345	95,974	3,245,652		3,245,652		3,245,652		16
	<b>C. General Administration</b>										
17	Administrative	481,389		713,122	1,194,511		1,194,511	(511,825)	682,686		17
18	Directors Fees										18
19	Professional Services			545,702	545,702	(394)	545,308	(402,937)	142,371		19
20	Dues, Fees, Subscriptions & Promotions			58,037	58,037		58,037	(40,338)	17,699		20
21	Clerical & General Office Expenses	195,551	1,202	383,829	580,582		580,582	(125,059)	455,523		21
22	Employee Benefits & Payroll Taxes			819,109	819,109	68,766	887,875	(248,513)	639,362		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,839	3,839		3,839	(124)	3,715		24
25	Other Admin. Staff Transportation			1,774	1,774		1,774	(747)	1,027		25
26	Insurance-Prop.Liab.Malpractice			269,699	269,699		269,699	994	270,693		26
27	Other (specify):*							57,337	57,337		27
28	<b>TOTAL General Administration</b>	676,940	1,202	2,795,111	3,473,253	68,372	3,541,625	(1,271,212)	2,270,413		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,922,790	970,713	3,657,561	8,551,064	(394)	8,550,670	(1,262,189)	7,288,481		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

Page 4

Facility Name & ID Number Carlton At The Lake

#0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			218,748	218,748		218,748	(53)	218,695			30
31	Amortization of Pre-Op. & Org.			6,844	6,844		6,844	2,510	9,354			31
32	Interest			347,836	347,836		347,836	(181,622)	166,214			32
33	Real Estate Taxes			370,747	370,747	394	371,141	(3,545)	367,596			33
34	Rent-Facility & Grounds			1,335,900	1,335,900		1,335,900	(1,335,900)				34
35	Rent-Equipment & Vehicles			55,025	55,025		55,025	(12,143)	42,882			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			2,335,100	2,335,100	394	2,335,494	(1,530,753)	804,741			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		272,881	632,579	905,460		905,460		905,460			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			133,590	133,590		133,590		133,590			42
43	Other (specify):*	36,168			36,168		36,168		36,168			43
44	<b>TOTAL Special Cost Centers</b>	36,168	272,881	766,169	1,075,218		1,075,218		1,075,218			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,958,958	1,243,594	6,758,830	11,961,382		11,961,382	(2,792,942)	9,168,440			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(41,554)	30		9
10	Interest and Other Investment Income	(338,798)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(465)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,562)	21		18
19	Entertainment				19
20	Contributions	(25,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(244,550)	21		24
25	Fund Raising, Advertising and Promotional	(4,488)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(16,747)	21		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(960)	20		28
29	Other-Attach Schedule	(561,378)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,235,502)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(1,557,440)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,557,440)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (2,792,942)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Carlton At The Lake

0025403

Report Period Beginning: 01/01/03

Ending: 12/31/03

Sch. V Line

NON-ALLOWABLE EXPENSES			Amount	Reference
1	COPI		(3,436)	20 1
2	Misc. Income		(386)	21 2
3	Bank Charges		(31,325)	21 3
4	Franchise Tax		(85)	21 4
5	Public Relations		(6,366)	20 5
6	Officers Life Insurance		(248,513)	22 6
7	Parking Fee Income		(875)	06 7
8	2004 Seminar		(759)	24 8
9	Nonallowable Auto Lease		(16,928)	25 9
10	Non-Care Depreciation - Auto		(2,450)	30 10
11	Capitalized R&M		(13,010)	06 11
12	Marketing Auto Expense		(747)	25 12
13				12
14	Permits (Bldg Co)		(150)	20 14
15	Officers Life Insurance (Bldg Co)		(6,789)	22 15
16	Accounting (Bldg Co)		(6,789)	19 16
17	Trust Fees (Bldg Co)		(250)	21 17
18	State Replacement Tax (Bldg Co)		(13,586)	21 18
19	1998 Restated Real Estate Tax Refund		(11,476)	32 19
20				20
21	Collection Expense		(98,174)	19 21
22	Nonallowable Legal		(16,376)	19 22
23				23
24	Management Fees - Board Cohen		(12,000)	17 24
25	Nonallowable Management Fees - Irs		(46,760)	17 25
26	Amortization (Bldg Co)		(16,847)	31 26
27				27
28	Non-Allowable Professional Fee		(4,010)	19 28
29				29
30				30
31				31
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95				95
96				96
97				97
98				98
99				99
100				100
101	Total		(561,376)	101

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary			4,139									4,139	1
2	Food Purchase	(465)											(465)	2
3	Housekeeping			11,849									11,849	3
4	Laundry													4
5	Heat and Other Utilities			3,574									3,574	5
6	Maintenance	(13,893)		3,819									(10,074)	6
7	Other (specify):*													7
8	<b>TOTAL General Services</b>	<b>(14,358)</b>		<b>23,381</b>									<b>9,023</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director													9
10	Nursing and Medical Records													10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	<b>TOTAL Health Care and Programs</b>													16
	<b>C. General Administration</b>													
17	Administrative	(58,700)			(12,967)	(446,752)	6,594						(511,825)	17
18	Directors Fees													18
19	Professional Services	(120,092)	6,789	(292,808)	296	2,600	278						(402,937)	19
20	Fees, Subscriptions & Promotions	(40,400)	150	476	(564)								(40,338)	20
21	Clerical & General Office Expenses	(308,125)	13,556	162,517	4,208	2,785							(125,059)	21
22	Employee Benefits & Payroll Taxes	(265,263)	16,750										(248,513)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(570)		312	134								(124)	24
25	Other Admin. Staff Transportation	(747)											(747)	25
26	Insurance-Prop.Liab.Malpractice			994									994	26
27	Other (specify):*			45,071	9,819	2,117	330						57,337	27
28	<b>TOTAL General Administration</b>	<b>(793,897)</b>	<b>37,245</b>	<b>(83,438)</b>	<b>926</b>	<b>(439,250)</b>	<b>7,202</b>						<b>(1,271,212)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(808,255)</b>	<b>37,245</b>	<b>(60,057)</b>	<b>926</b>	<b>(439,250)</b>	<b>7,202</b>						<b>(1,262,189)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(44,004)	32,185	11,766									(53)	30
31	Amortization of Pre-Op. & Org.	(16,047)	16,047	2,510									2,510	31
32	Interest	(338,798)	139,656	17,520									(181,622)	32
33	Real Estate Taxes	(11,470)		7,925									(3,545)	33
34	Rent-Facility & Grounds		(1,335,900)										(1,335,900)	34
35	Rent-Equipment & Vehicles	(16,928)		4,785									(12,143)	35
36	Other (specify):*													36
37	<b>TOTAL Ownership</b>	(427,247)	(1,148,012)	44,506									(1,530,753)	37
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	<b>TOTAL Special Cost Centers</b>													44
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(1,235,502)	(1,110,767)	(15,551)	926	(439,250)	7,202						(2,792,942)	45



Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/03 Ending: 12/31/03

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Rental Income	\$ 1,335,900	Carlton Associates, Ltd	100.00%	\$	\$ (1,335,900)
2	V	32 Interest Income	239,859	Carlton Associates, Ltd	100.00%		(239,859)
3	V	32 Interest Expense		Carlton Associates, Ltd	100.00%	379,515	379,515
4	V	20 Licenses and Permits		Carlton Associates, Ltd	100.00%	150	150
5	V	22 Officers Life Insurance		Carlton Associates, Ltd	100.00%	16,750	16,750
6	V	19 Accounting		Carlton Associates, Ltd	100.00%	6,789	6,789
7	V	21 Trust Fees		Carlton Associates, Ltd	100.00%	250	250
8	V	30 Depreciation		Carlton Associates, Ltd	100.00%	32,185	32,185
9	V	31 Amortization		Carlton Associates, Ltd	100.00%	16,047	16,047
10	V	21 State Replacement Tax		Carlton Associates, Ltd	100.00%	13,306	13,306
11	V						
12	V						
13	V						
14	Total		\$ 1,575,759			\$ 464,992	\$ * (1,110,767)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 DIETARY	\$	ITEX COMPANY	100.00%	\$ 4,139	\$ 4,139
16	V	3 HOUSEKEEPING				11,849	11,849
17	V	5 UTILITIES				3,574	3,574
18	V	6 REPAIRS AND MAINT.				3,819	3,819
19	V	19 PROFESSIONAL FEES				7,417	7,417
20	V	20 FEES, SUBSCRIPTIONS				476	476
21	V	21 CLERICAL AND GENERAL				20,010	20,010
22	V	24 EDUCATION/SEMINARS				312	312
23	V	26 INSURANCE				994	994
24	V	27 EMPLOYEE BENEFITS				445	445
25	V	30 DEPRECIATION				11,766	11,766
26	V	31 AMORTIZATION				2,510	2,510
27	V	32 INTEREST				17,520	17,520
28	V	33 REAL ESTATE TAXES				7,925	7,925
29	V	35 EQUIPMENT RENTAL				4,785	4,785
30	V						
31	V						
32	V	21 CLERICAL SALARIES				142,507	142,507
33	V	27 GEN ADMIN. - EMP. BEN.				44,626	44,626
34	V						
35	V	19 HOME OFFICE	300,225				(300,225)
36	V						
37	V						
38	V						
39	Total		\$ 300,225			\$ 284,674	\$ * (15,551)

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 ADMINISTRATIVE	\$	CAREPATH HEALTH NETWORK	100.00%	\$ 45,017	\$ 45,017	15
16	V	19 PROFESSIONAL FEES				296	296	16
17	V	20 FEES, SUBSCRIPTIONS				(564)	(564)	17
18	V	21 CLERICAL AND GENERAL				4,208	4,208	18
19	V	24 SEMINARS				134	134	19
20	V	27 GEN ADMIN.- EMP. BEN.				9,819	9,819	20
21	V							21
22	V							22
23	V							23
24	V	17 MANAGEMENT FEES	57,984				(57,984)	24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 57,984			\$ 58,910	\$ * 926	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17 J. RAJCHENBACH-COMP.	\$	JLR MANAGEMENT CORP.	100.00%	\$ 113,390	\$ 113,390	15
16	V	19 PROFESSIONAL FEES				2,600	2,600	16
17	V	21 OFFICE				2,785	2,785	17
18	V	27 PAYROLL TAXES				2,117	2,117	18
19	V							19
20	V							20
21	V	17 MARVIN NEEDLE-CONS. FEES				36,296	36,296	21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V	17 MANAGEMENT FEES	596,438				(596,438)	29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 596,438			\$ 157,188	\$ * (439,250)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	17 BERNIE HOLLANDER-SAL.	\$	SHAYMARK MANAGEMENT CORP.	100.00%	\$ 6,594	\$ 6,594	15
16	V	19 PROFESSIONAL FEES				278	278	16
17	V	27 PAYROLL TAXES				330	330	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V	17 MANAGEMENT FEES						22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 7,202	\$ * 7,202	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake # 0025403 Report Period Beginning: 01/01/03 Ending: 12/31/03

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Bernard Hollander	Owner	Management	20.00%	See Attached	2.00	3.08%	Shaymark	\$ 6,593	17-07	1
2	Jack Rajchenbach	Relative	Management		See Attached	13.00	20.00%	Salary, Fees	269,501	17-1, 17-7	2
3	Daniel Cohen	Admin in Training	Administrative	6.67%	None	40.00	100.00%	Salary	38,402	17-1	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 314,496		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).  
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.  
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization ITEX COMPANYStreet Address 6633 N. LINCOLN AVE.City / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number ( 847) 679-9141Fax Number ( 847) 679-1820

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1 DIETARY	AVAILABLE BED DAYS	466,105	5	\$ 21,664	\$	89,060	\$ 4,139	1
2	3 HOUSEKEEPING	AVAILABLE BED DAYS	466,105	5	62,013		89,060	11,849	2
3	5 UTILITIES	AVAILABLE BED DAYS	466,105	5	18,704		89,060	3,574	3
4	6 REPAIRS AND MAINT.	AVAILABLE BED DAYS	466,105	5	19,989		89,060	3,819	4
5	19 PROFESSIONAL FEES	AVAILABLE BED DAYS	466,105	5	38,816		89,060	7,417	5
6	20 FEES, SUBSCRIPTIONS	AVAILABLE BED DAYS	466,105	5	2,490		89,060	476	6
7	21 CLERICAL AND GENERAL	AVAILABLE BED DAYS	466,105	5	104,727		89,060	20,010	7
8	24 EDUCATION/SEMINARS	AVAILABLE BED DAYS	466,105	5	1,632		89,060	312	8
9	26 INSURANCE	AVAILABLE BED DAYS	466,105	5	5,200		89,060	994	9
10	27 EMPLOYEE BENEFITS	AVAILABLE BED DAYS	466,105	5	2,327		89,060	445	10
11	30 DEPRECIATION	AVAILABLE BED DAYS	466,105	5	61,580		89,060	11,766	11
12	31 AMORTIZATION	AVAILABLE BED DAYS	466,105	5	13,137		89,060	2,510	12
13	32 INTEREST	AVAILABLE BED DAYS	466,105	5	91,695		89,060	17,520	13
14	33 REAL ESTATE TAXES	AVAILABLE BED DAYS	466,105	5	41,479		89,060	7,925	14
15	35 EQUIPMENT RENTAL	AVAILABLE BED DAYS	466,105	5	25,042		89,060	4,785	15
16									16
17									17
18	21 CLERICAL SALARIES	DIRECT ALLOCATION		5	811,302	811,302		142,507	18
19	27 GEN ADMIN. - EMP. BEN.	DIRECT ALLOCATION		5	254,060			44,626	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,575,857	\$ 811,302		\$ 284,674	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization CAREPATH HEALTH NETWORKStreet Address 6633 N LINCOLN AVENUECity / State / Zip Code LINCOLNWOOD, IL 60712Phone Number ( 888) 707-6700Fax Number ( 847) 679-2150

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17 ADMINISTRATIVE	CARE PATH FEES	339,037	13	\$ 263,221	\$ 263,221	57,984	\$ 45,017	1
2	19 PROFESSIONAL FEES	CARE PATH FEES	339,037	13	1,730		57,984	296	2
3	20 FEES, SUBSCRIPTIONS	CARE PATH FEES	339,037	13	(3,296)		57,984	(564)	3
4	21 CLERICAL AND GENERAL	CARE PATH FEES	339,037	13	24,604		57,984	4,208	4
5	24 SEMINARS	CARE PATH FEES	339,037	13	784		57,984	134	5
6	27 GEN ADMIN.- EMP. BEN.	CARE PATH FEES	339,037	13	57,412		57,984	9,819	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 344,455	\$ 263,221		\$ 58,910	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization JLR MANAGEMENT CORP.Street Address 6633 NORTH LINCOLNCity / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number ( 847) 679-9141Fax Number ( 847) 679-1820

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17 J. RAJCHENBACH-COMP.	AVG. HOURS WORKED	55	10	\$ 479,725	\$ 179,725	13	\$ 113,390	1
2	19 PROFESSIONAL FEES	AVG. HOURS WORKED	55	10	11,000		13	2,600	2
3	21 OFFICE	AVG. HOURS WORKED	55	10	11,782	9,614	13	2,785	3
4	27 PAYROLL TAXES	AVG. HOURS WORKED	55	10	8,956		13	2,117	4
5									5
6									6
7	17 MARVIN NEEDLE-CONS. FEES	AVG. HOURS WORKED	40	1	36,296		40	36,296	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 547,759	\$ 189,339		\$ 157,188	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization SHAYMARK MANAGEMENT CORP.Street Address 6633 NORTH LINCOLNCity / State / Zip Code LINCOLNWOOD, IL. 60712Phone Number ( 847) 679-9141Fax Number ( 847) 679-1820

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	BERNIE HOLLANDER-SAL.	AVG. HOURS WORKED	5	\$ 154,947	\$ 154,947	2	\$ 6,594	1
2	19	PROFESSIONAL FEES	AVG. HOURS WORKED	5	6,541		2	278	2
3	27	PAYROLL TAXES	AVG. HOURS WORKED	5	7,751		2	330	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 169,239	\$ 154,947		\$ 7,202	25

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake# 0025403

Report Period Beginning:

01/01/03Ending: 12/31/03

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_

Fax Number ( ) \_\_\_\_\_

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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14									14
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16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	7		8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank		X	Working Capital			\$	3,358,337		8.77%	\$ 277,829	1
2	First Bank and Trust		X	Auto Loan				12,620			643	2
3	First Priority Leasing		X	Elevator	\$176.00	05/08/02	8,785	7,040	04/28/07		531	3
4	Graybar Financial		X	Nurse Call System	\$3,702.00	12/27/00	150,212	33,264	09/27/04	8.50%	5,580	4
5	See Supplemental Schedule							1,408,204			379,515	5
	Working Capital											
6	LaSalle Bank		X	Line of Credit				1,000,000			4,924	6
7	Shareholders/LaSalle Bank		X	Working Capital			550,000	550,000		P + 2%	54,999	7
8	See Supplemental Schedule										20,850	8
9	TOTAL Facility Related				\$3,878.00		\$ 708,997	\$ 6,369,465			\$ 744,871	9
	B. Non-Facility Related*											
10												10
11	Interest Income		X								(338,798)	11
12	Interest Income (Bldg Co)		X								(239,859)	12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						\$				\$ (578,657)	14
15	TOTALS (line 9+line14)						\$ 708,997	\$ 6,369,465			\$ 166,214	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	LaSalle Bank		X	Mortgage			\$	\$ 1,408,204			\$ 379,515	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term							1,408,204			379,515	7							
	Working Capital																		
8	Insurance Financing		X				\$	\$			\$ 3,330	8							
9	Allocate ITEX		X	Working Capital							17,520	9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital										20,850	14							
	B. Non-Facility Related*																		
15							\$	\$			\$	15							
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											20							

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

Facility Name & ID Number **Carlton At The Lake**# **0025403**

Report Period Beginning:

**01/01/03**

Ending:

**12/31/03****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																											
1. Real Estate Tax accrual used on 2002 report.		\$ <b>380,538</b>	1																								
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ <b>374,405</b>	2																								
3. Under or (over) accrual (line 2 minus line 1).		\$ <b>(6,133)</b>	3																								
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>384,805</b>	4																								
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$ <b>394</b>	5																								
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ 45,998 For 96-99 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$ <b>(11,470)</b>	6																								
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ <b>367,596</b>	7																								
Real Estate Tax History:																											
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1998</td><td><b>385,540</b></td><td>8</td></tr> <tr><td>1999</td><td><b>382,952</b></td><td>9</td></tr> <tr><td>2000</td><td><b>353,230</b></td><td>10</td></tr> <tr><td>2001</td><td><b>362,417</b></td><td>11</td></tr> <tr><td>2002</td><td><b>366,480</b></td><td>12</td></tr> </table>	1998	<b>385,540</b>	8	1999	<b>382,952</b>	9	2000	<b>353,230</b>	10	2001	<b>362,417</b>	11	2002	<b>366,480</b>	12	<table border="1"> <tr><td colspan="2"><b>FOR OHF USE ONLY</b></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2002 \$</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td></tr> </table>	<b>FOR OHF USE ONLY</b>		13	FROM R. E. TAX STATEMENT FOR 2002 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
1998	<b>385,540</b>	8																									
1999	<b>382,952</b>	9																									
2000	<b>353,230</b>	10																									
2001	<b>362,417</b>	11																									
2002	<b>366,480</b>	12																									
<b>FOR OHF USE ONLY</b>																											
13	FROM R. E. TAX STATEMENT FOR 2002 \$																										
14	PLUS APPEAL COST FROM LINE 5 \$																										
15	LESS REFUND FROM LINE 6 \$																										
16	AMOUNT TO USE FOR RATE CALCULATION \$																										
Accrual: $366,480 \times 1.05 = 384,805$																											
Allocate from ITEX \$7,925																											
See Attached Schedule for Line 6 Above																											

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Office of Health Finance at (217) 782-1630.

**2002 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Carlton At The Lake COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u>14-16-300-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>88,626.15</u>	\$ <u>88,626.15</u>
2.	<u>14-16-300-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>90,989.06</u>	\$ <u>90,989.06</u>
3.	<u>14-16-300-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>86,289.28</u>	\$ <u>86,289.28</u>
4.	<u>14-16-300-006-0000</u>	<u>Long Term Care Property</u>	\$ <u>88,626.15</u>	\$ <u>88,626.15</u>
5.	<u>14-16-300-007-0000</u>	<u>Long Term Care Property</u>	\$ <u>710.89</u>	\$ <u>710.89</u>
6.	<u>14-16-300-008-0000</u>	<u>Long Term Care Property</u>	\$ <u>11,238.96</u>	\$ <u>11,238.96</u>
7.	<u>10-35-312-022-0000</u>	<u>Home Office</u>	\$ <u>43,387.61</u>	\$ <u>7,925.42</u>
8.	<u>                                </u>	<u>                                </u>	\$ <u>                    </u>	\$ <u>                    </u>
9.	<u>                                </u>	<u>                                </u>	\$ <u>                    </u>	\$ <u>                    </u>
10.	<u>                                </u>	<u>                                </u>	\$ <u>                    </u>	\$ <u>                    </u>
		<b>TOTALS</b>	\$ <u><u>409,868.10</u></u>	\$ <u><u>374,405.91</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?   X   YES        NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Office of Health Finance at (217) 782-1630.

**2002 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Carlton At The Lake COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0025403

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
5. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
6. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
7. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
8. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
9. <u>                    </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
10. <u>                  </u>	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
<b>TOTALS</b>		\$ <u>                    </u>	\$ <u>                    </u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?            YES            NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

B. General Construction Type:

Exterior

Brick

Frame

Number of Stories

4

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☒

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☒

YES

☐

NO

If so, please complete the following:

1. Total Amount Incurred:

34,219

2. Number of Years Over Which it is Being Amortized:

5

3. Current Period Amortization:

9,354

4. Dates Incurred:

2002

Nature of Costs:

Loan Costs - \$9,354

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1993	\$ 153,000	1
2					2
3	TOTALS			\$ 153,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

**XL OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
Bed*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
<b>Improvement Type**</b>									
9	Various	1980	105,427			20	3,896	3,896	105,426
10	Various	1981	5,718			20	-		5,718
11	Various	1982	2,618			20	-		2,618
12	Various	1983	19,855			20	48	(48)	19,648
13	Various	1984	34,158			20	-		34,155
14	Various	1985	72,850			20	112	112	72,778
15	Various	1986	24,885			20	1,251	1,251	22,016
16	Various	1988	6,456			20	141	141	5,782
17	Various	1989	61,761			20	3,223	3,223	45,773
18	Various	1990	71,334			20	3,567	3,567	48,325
19	Various	1991	165,717			20	8,286	8,286	92,262
20	Various	1992	228,201			20	9,200	9,200	140,213
21	Various	1993	40,886			20	1,037	1,037	30,254
22	Various	1994	51,259			20	3,063	3,063	28,634
23	Various	1995	92,308			20	4,616	4,616	40,507
24	Various	1996	58,573			20	3,180	3,180	24,012
25	Various	1997	204,822			20	10,242	10,242	84,427
26	Various	1998	26,362			20	1,319	1,319	7,780
27	Various	1999	27,003			20	1,350	1,350	6,077
28							-		-
29							-		-
30							-		-
31							-		-
32							-		-
33							-		-
34							-		-
35							-		-
36							-		-

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
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57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		1,255,206	32,185		32,185		333,919	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		376,116	9,045		12,238	3,193	126,561	68
69	Financial Statement Depreciation			216,298			(216,298)		69
70	TOTAL (lines 4 thru 69)		\$ 2,931,515	\$ 257,528		\$ 98,954	\$ (158,670)	\$ 1,276,885	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 2,931,515	\$ 257,528		\$ 98,954	\$ (158,574)	\$ 1,276,885		1
2	Elevator Improvement	2000	8,174		20	409	409	1,499		2
3	Amc Electric	2000	3,500		20	175	175	671		3
4	Amc Electric	2000	2,935		20	147	147	551		4
5	Windows	2000	9,570		20	479	479	1,795		5
6	Windows	2000	3,207		20	160	160	601		6
7	Doors	2000	1,085		20	54	54	195		7
8	Doors	2000	1,972		20	99	99	354		8
9	120 Volt Circuits	2000	1,556		20	78	78	273		9
10	Exhaust Fan	2000	9,950		20	498	498	1,701		10
11	Exhaust Fan	2000	1,513		20	76	76	259		11
12	Exhaust Fan	2000	4,337		20	217	217	741		12
13	Piping Insulation	2000	5,608		20	280	280	1,004		13
14	165 Wall Outlets	2000	16,500		20	825	825	2,750		14
15	55 New Tv Outlets	2000	5,500		20	275	275	917		15
16	Hot Water Pump	2000	825		20	41	41	207		16
17	New Motor	2000	1,610		20	81	81	390		17
18	Heat Circulating Pmp	2000	1,125		20	56	56	282		18
19	Nurse Station/Closet	2000	132,000		20	6,600	6,600	27,500		19
20	Flourescent Fixtures	2000	6,370		20	319	319	1,168		20
21	Flourescent Fixtures	2000	2,940		20	147	147	539		21
22	Hot Water System	2000	29,850		20	1,493	1,493	6,717		22
23	Nurse Call System	2000	150,212		20	7,511	7,511	26,287		23
24	Push Button - Ncs	2000	1,768		20	88	88	280		24
25	Plumbing & Sewer	2000	1,970		20	99	99	296		25
26	Sprinkler Work	2000	815		20	41	41	123		26
27	Sprinkler Heads	2000	760		20	38	38	114		27
28	Sprinkler Work	2000	1,280		20	64	64	192		28
29	Plumbing & Sewer	2000	1,340		20	67	67	201		29
30	Door	2001	1,248		20	62	62	182		30
31	Fire Protection	2001	4,670		20	234	234	643		31
32	Sink & Piping	2001	2,160		20	108	108	297		32
33	Doors	2001	2,058		20	103	103	275		33
34	TOTAL (lines 1 thru 33)		\$ 3,349,923	\$ 257,528		\$ 119,878	\$ (137,650)	\$ 1,355,889		34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

## STATE OF ILLINOIS

Page 12C

Facility Name &amp; ID Number Carlton At The Lake

# 0025403

Report Period Beginning:

01/01/03

Ending:

12/31/03

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,349,923	\$ 257,528		\$ 119,878	\$ (137,650)	\$ 1,355,889	1
2	Fire Protection	2001	1,220		20	61	61	163	2
3	Fire Protection	2001	538		20	27	27	72	3
4	Fire Protection	2001	1,080		20	54	54	140	4
5	Doors	2001	983		20	49	49	127	5
6	Shower & Plumbing Re	2001	47,062		20	2,353	2,353	5,883	6
7	Fire Protection	2001	3,944		20	197	197	493	7
8	Electrical Rewiring	2001	22,000		20	1,100	1,100	2,658	8
9	Fire Protection	2001	2,430		20	122	122	294	9
10	Construction	2001	28,700		20	1,435	1,435	3,468	10
11	Fire Works	2001	26,319		20	1,316	1,316	3,180	11
12	Fire Protection	2001	7,554		20	378	378	881	12
13	Fire Protection	2001	4,384		20	219	219	493	13
14	Fire Protection	2001	42,284		20	2,114	2,114	4,404	14
15	Vent Coil Replacemtn	2001	8,691		20	435	435	1,268	15
16	Blinds And Shades	2001	1,245		20	62	62	172	16
17	Flush Valve	2001	575		20	29	29	70	17
18	Driveway Paving	2001	2,995		20	150	150	438	18
19	Floor Tile	2001	563		20	28	28	84	19
20	Cove Base	2001	517		20	26	26	74	20
21	Ceiling Tile	2001	583		20	29	29	73	21
22	Ceiling Tile	2001	672		20	34	34	73	22
23	Air Damper Repair	2001	1,066		20	53	53	156	23
24	Wall Repair	2001	820		20	41	41	116	24
25	Piping	2001	710		20	36	36	86	25
26	Chute Door	2001	685		20	34	34	75	26
27	Rood Repairs	2001	1,190		20	60	60	129	27
28	Signs	2001	1,609		20	80	80	214	28
29	Mini Legrande	2002	5,391		20	359	359	449	29
30	Cooling Twr New	2002	3,791		20	379	379	600	30
31	Heater	2002	972		20	97	97	194	31
32	Faucet & Sink Line	2002	945		20	95	95	189	32
33	Water Pump	2002	554		20	55	55	97	33
34	TOTAL (lines 1 thru 33)		\$ 3,571,995	\$ 257,528		\$ 131,385	\$ (126,143)	\$ 1,382,702	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**\*\*Improvement type must be detailed in order for the cost report to be considered complete.**



**\*\*Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)								
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.								
1	2	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward	\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)								
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.								
1	2	3	4	5	6	7	8	9
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1	Totals from Page 12I, Carried Forward		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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16								
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22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34	TOTAL (lines 1 thru 33)		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,668,612	\$ 257,528		\$ 137,433	\$ (120,095)	\$ 1,390,177	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
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59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,255,206	\$ 32,185		\$ 32,185	\$	\$ 333,919	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Allocation - Itex/A.K. Care		1993		\$ 306,491	\$ 7,859	35	\$ 8,757	\$ 898	\$ 92,676	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocation - Itex/A.K. Care		1993		38,565	466	20	1,928	1,462	20,645	9
10	Allocation - Itex/A.K. Care		1994		20,714	539	20	1,036	497	9,613	10
11	Allocation - Itex/A.K. Care		1995		3,530	9	20	176	167	1,447	11
12	Allocation - Itex/A.K. Care		1996		200	2	20	10	(8)	80	12
13	Allocation - Itex/A.K. Care		1997		5,955	153	20	298	145	1,935	13
14	Allocation - Itex/A.K. Care		1999		661	17	20	33	16	165	14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)	\$ 376,116	\$ 9,045		\$ 12,238	\$ 3,177	\$ 126,561		70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.
 SEE ACCOUNTANTS' COMPILATION REPORT

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 627,357	\$ 2,722	\$ 64,105	\$ 61,383	10	\$ 337,391	71
72	Current Year Purchases	64,195		9,456	9,456	10	9,456	72
73	Fully Depreciated Assets	601,744				10	601,744	73
74								74
75	TOTALS	\$ 1,293,296	\$ 2,722	\$ 73,561	\$ 70,839		\$ 948,591	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		VAN	1989	\$ 17,834	\$	\$	\$	5	\$ 17,834	76
77		CADILLAC 2001	2001	25,000		2,450	2,450	5	7,893	77
78		2003 Hondar Accord	2003	26,262		5,252	5,252	5	5,252	78
79										79
80	TOTALS			\$ 69,096	\$	\$ 7,702	\$ 7,702		\$ 30,979	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,184,004	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 260,250	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 218,696	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (41,554)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,369,747	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	CADILLAC 2001 - 2001	\$ 24,000	\$ 2,450	\$ 6,399	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 24,000	\$ 2,450	\$ 6,399	91

G. Construction-in-Progress

	Description	Cost	
92	Remodeling	\$ 67,652	92
93			93
94			94
95		\$ 67,652	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 42,882

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning                     

Ending                     

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12.                      /2004 \$                     

13.                      /2005 \$                     

14.                      /2006 \$                     

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 364,435
2	Licensed Speech and Language Development Therapist	39 - 03	hrs				10,802			10,802	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39 - 03	hrs				257,342			257,342	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 - 02	# of prescrpts					206,744		206,744	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)										
10			hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify): See Supplemental							66,137		66,137	13
14	TOTAL			\$		\$ 632,579	\$ 272,881		\$	905,460	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 72,600	\$ 343,640	1
2	Cash-Patient Deposits	148,843	148,843	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	1,973,895	1,973,895	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	179,472	179,472	6
7	Other Prepaid Expenses	10,512	10,512	7
8	Accounts Receivable (owners or related parties)	6,129,789	7,864,662	8
9	Other(specify): <a href="#">See Attached Schedule</a>	331,971	331,971	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 8,847,082	\$ 10,852,995	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		153,000	13
14	Buildings, at Historical Cost		1,255,206	14
15	Leasehold Improvements, at Historical Cost	1,080,013	1,080,013	15
16	Equipment, at Historical Cost	1,836,268	1,958,268	16
17	Accumulated Depreciation (book methods)	(2,134,771)	(2,590,690)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	34,219	84,273	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(12,547)	(12,547)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <a href="#">See Attached Schedule</a>	67,652	67,652	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 870,834	\$ 1,995,175	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 9,717,916	\$ 12,848,170	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 965,935	\$ 965,937	26
27	Officer's Accounts Payable	10,000	10,000	27
28	Accounts Payable-Patient Deposits	160,021	160,021	28
29	Short-Term Notes Payable	658,402	658,402	29
30	Accrued Salaries Payable	230,204	230,204	30
31	Accrued Taxes Payable (excluding real estate taxes)	24,930	24,930	31
32	Accrued Real Estate Taxes(Sch.IX-B)	384,805	384,805	32
33	Accrued Interest Payable	(23)	(23)	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<a href="#">See Attached Schedule</a>	13,928	13,928	36
37				37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 2,448,202	\$ 2,448,204	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	4,302,859	4,302,859	39
40	Mortgage Payable		1,408,204	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<a href="#">See Attached Schedule</a>			43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 4,302,859	\$ 5,711,063	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 6,751,061	\$ 8,159,267	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 2,966,855	\$ 4,688,903	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 9,717,916	\$ 12,848,170	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)



**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>2,860,750</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>2,860,750</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>106,105</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>106,105</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>2,966,855</b>	<b>24 *</b>

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Carlton At The Lake

# 0025403

Report Period Beginning: 01/01/03

Ending:

12/31/03

**VII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 10,922,732	1
2	Discounts and Allowances for all Levels	(773,570)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 10,149,162	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,120,938	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 1,120,938	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	194	15
16	Rental of Facility Space		16
17	Sale of Drugs	261,929	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,993	19
20	Radiology and X-Ray		20
21	Other Medical Services	136,300	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 411,416	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	338,798	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 338,798	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Supplemental Schedule	47,173	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 47,173	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,067,487	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,832,159	31
32	Health Care	3,245,652	32
33	General Administration	3,473,253	33
<b>B. Capital Expense</b>			
34	Ownership	2,335,100	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	941,628	35
36	Provider Participation Fee	133,590	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 11,961,382	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	106,105	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 106,105	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Carlton At The Lake# 0025403Report Period Beginning: 01/01/03Ending: 12/31/03

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,918	2,126	\$ 90,330	\$ 42.49	1
2	Assistant Director of Nursing					2
3	Registered Nurses	39,359	47,696	1,132,043	23.73	3
4	Licensed Practical Nurses	15,606	19,453	329,977	16.96	4
5	Nurse Aides & Orderlies	78,154	99,124	834,366	8.42	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	8,797	11,432	114,131	9.98	8
9	Activity Director	1,984	2,133	30,991	14.53	9
10	Activity Assistants	11,078	11,842	95,479	8.06	10
11	Social Service Workers	3,778	4,062	45,824	11.28	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,014	2,230	39,264	17.61	14
15	Cook Helpers/Assistants	34,593	37,131	286,578	7.72	15
16	Dishwashers					16
17	Maintenance Workers	4,349	5,200	64,675	12.44	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,078	2,086	228,419	109.50	20
21	Assistant Administrator	2,882	3,149	58,457	18.56	21
22	Other Administrative	3,670	3,798	194,513	51.21	22
23	Office Manager					23
24	Clerical	7,985	8,798	195,551	22.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	12,663	15,697	182,192	11.61	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>	3,486	3,748	36,168	9.65	33
34	TOTAL (lines 1 - 33)	234,394	279,705	\$ 3,958,958 *	\$ 14.15	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,600	01-03	35
36	Medical Director	Monthly	26,400	09-03	36
37	Medical Records Consultant	Monthly	7,727	10-03	37
38	Nurse Consultant	346	9,958	10-03	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant	64	3,380	10a-03	40
41	Occupational Therapy Consultant	549	28,828	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	109	5,698	11-03	44
45	Social Service Consultant	118	6,183	12-03	45
46	Other(specify)				46
47	Dental Director	Monthly	4,200	10-03	47
48	Utilization Review	Monthly	3,600	10-03	48
49	TOTAL (lines 35 - 48)	1,186	\$ 110,574		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

## XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	%	Amount	Description		Amount	Description		Amount		
Rosemary Betz	Administrator	0	\$ 228,419	Workers' Compensation Insurance		\$ 46,481	IDPH License Fee		\$ 200		
Bila Ciceki	Asst Admin	0	33,014	Unemployment Compensation Insurance		35,153	Advertising: Employee Recruitment		2,805		
Jack Rajchenbach	Executive Dir	0	156,111	FICA Taxes		286,838	Health Care Worker Background Check		2,340		
Christopher Betz	Asst Admin	0	25,443	Employee Health Insurance		153,845	(Indicate # of checks performed 234 )				
Daniel Cohen	Admin in Training	6.67	38,402	Employee Meals		68,766	Dues and Subscriptions		10,853		
				Illinois Municipal Retirement Fund (IMRF)*			Licenses		1,589		
				Head Tax		4,802	Allocate Itex		476		
				Pension		26,098	Allocate Carepath		(564)		
				Misc Employee Benefits		796					
				Holiday Expense		16,583					

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Carlton At The Lake

STATE OF ILLINOIS

# 0025403

Report Period Beginning:

01/01/03

Ending:

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12/31/03

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Council - \$9,499
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 37,375 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 133,590  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

**SEE ACCOUNTANTS' COMPILATION REPORT**

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 68,766 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? N/A  
d. Have vehicle usage logs been maintained? N/A  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? \_\_\_\_\_ If no, please explain. \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.